

EXHIBIT “M”

The Bethesda Office Building
1701 Pennsylvania Avenue NW
Suite 300
Washington DC 20006
+1 202 792 6600

The Bank of America Tower
701 Brickell Avenue
Suite 1550
Miami FL 33131
+1 305 747 7006

The North Plaza Tower
121 South Orange Avenue
Suite 1500
Orlando FL 32801
+1 407 990 1170



CASTRO & CO.
INTERNATIONAL TAX ATTORNEYS

Continental Bank Building
30 Broad Street
14th Floor
New York City NY 10004
+1 646 992 4550

Wells Fargo South Tower
355 South Grand Avenue
Suite 2450
Los Angeles CA 90071
+1 213 277 5580

North Galleria Tower
13155 Noel Road
9th Floor
Dallas TX 75240
+1 214 444 7010

May 31, 2019

Internal Revenue Service
Large Business and International
Attn: Anton Pukhalenko
2203 N. Lois Avenue
Suite 500, Stop 4700
Tampa, FL 33607-2384

Re: Formal Document Request for Alan C. Dixon, SSN [REDACTED] 7587

Anton Pukhalenko:

On March 25, 2019, we received a Formal Document Request (herein "FDR") from you via Certified Mail pursuant to 26 USC § 982. The FDR claimed that you had previously requested specific documents on Form 4564. As evidenced by the attached exhibit, the letter dated February 22, 2019, contained no such request. In fact, the letter specifically stated "During our telephone conversation, we will discuss items on your return... *types of documents I will ask you to provide...* the examination process... [and] the date, time, and agenda of our first meeting." See Exhibit A, Pukhalenko Letter Dated February 22, 2019.

Your letter explicitly stated that you would verbally request the documents. There was no specific request for documents, and our discussions concluded with your acceptance that all documents had been provided. Your intentional and fraudulent misrepresentation of the February 22, 2019, letter could not be more self-evident, and it will most certainly be address in a court of law. To further your plot, **you falsified a fraudulently backdated Form 4564** purporting to have been mailed on "03/12/2019" with a due date of "03/22/2019," which is only ten days. If the United States Postal Service takes 7-10 business days (up to 14 calendar days) to deliver Certified Mail, assuming this fraudulently backdated Form 4564 was legitimate (which it is not), it would not even be possible to timely respond. **You violated federal law as well as infringed upon our client's 14th Amendment Constitutional Right to Procedural Due Process.**

You had missed the statutory deadline to complete your assessment for tax year 2014, which would entitle our client to his claim of refund for \$1,588,653. We made you aware that we had filed a case in the United States Court of Federal Claims for this refund. **For having exercised our constitutional right to seek judicial relief, you retaliated by sending a letter dated March 29, 2019, proposing an assessment with a balance of \$72,740.** However, only three days later proposing an assessment with a balance of **\$1,491,948**. Bewildered as to the stark difference in the assessment as well as the assessment amount that was suspiciously nearly identical to the amount of the 2014 refund claim, we requested clarification from you. We were not given an opportunity for an administrative appeal; another **violation of federal law, IRS rules and procedures, and our client's procedural due process rights guaranteed by the 14th Amendment of the United States Constitution.**

The statute of limitations for issuing a Notice of Deficiency expired on April 15, 2019. Nevertheless, on April 30, 2019, you sent us a statutory Notice of Deficiency for \$1,490,948 in tax and \$14,548 in penalties for a total of \$1,505,496. A difference of only \$83,157 from the 2014 refund claim that you were already aware we were suing for in the United States Court of Federal Claims.

On March 25, 2019, you issued a formal document request under 26 USC § 982 in an obvious, overzealous, desperate, and feeble attempt to toll the impending statute of limitations for tax year 2015. This was an obvious attempt to **abuse the scope and purpose of Section 982**. Because **you fabricated a false and fraudulently backdated Form 465 to substantiate the request, you violated federal law**, and we will be pursuing criminal prosecution.

IRS Restructuring and Reform Act of 1998, Pub. L. 105-206, Title I, Section 1203(a), the Commissioner "shall terminate the employment of any employee" that, pursuant to 1203(b), violates "any right under the Constitution... falsifying or destroying documents to conceal mistakes... [or] the Internal Revenue Manual for the purpose of retaliating against, or harassing, a taxpayer, taxpayer representative, or other." The termination of your employment, however, will be the least of your concerns.

In accordance with Internal Revenue Manual (IRM) § 13.1.15, you are hereby instructed to forward this letter and all attachments to your immediate Manager. Failure to do so will further establish your flagrant disregard for the rule of law and guarantee your termination. Your Manager is required by federal law to complete Form 12217 to make a determination whether to refer this matter to the Treasury Inspector General for Tax Administration for criminal investigation. See IRS Notice 99-27.

We will also be directly requesting the intervention of the U.S. Department of Justice for this intentional attempt to defraud our client of the refund to which he is lawfully entitled for tax years 2013, 2014, and 2015. We will also be lobbying for intervention by the U.S. House Ways and

Means Committee as well as the U.S. Senate Finance Committee's Subcommittee on Taxation and IRS Oversight.

To answer the one and only question visible in the nearly 99%-redacted fraudulently backdated request, we will send you a copy of the Australian Income Tax Return that we had already provided for Dixon Advisory Group for which a check-the-box election was made to treat the entity as a disregarded entity for U.S. federal income tax purposes. *See* Exhibit B, 2015 Australian Income Tax Return for Dixon Advisory Group. *See* Exhibit C, 2015 Australian Income Correction Summary. *See* Exhibit D, Approved Form SS-4 Recognizing Dixon Advisory Group as a Disregarded Entity.

Nevertheless, we will still be filing a Complaint and Motion to Quash the Formal Document Request in the United States District Court for the District of New Jersey next week wherein your criminal conduct will be addressed. You will be called to testify and criminally perjure yourself.

Sincerely,

A handwritten signature in black ink, appearing to read 'John A. Castro', with a long horizontal stroke extending to the right.

John Anthony Castro, J.D., LL.M.
International Tax Attorney
Managing Partner, Castro & Co.

Enclosures:

Exhibit A, Pukhalenko Letter Dated February 22, 2019
Exhibit B, 2015 Australian Income Tax Return for Dixon Advisory Group
Exhibit C, 2015 Australian Income Correction Summary
Exhibit D, Approved Form SS-4 Recognizing Dixon Advisory Group as a DRE

cc:

U.S. House Ways and Means Committee
U.S. Senate Finance Subcommittee on Taxation and IRS Oversight
U.S. Department of Justice, Office of Public Corruption

Exhibit A
Pukhalenko Letter Dated February 22, 2019



Department of the Treasury
Internal Revenue Service
Large Business and International
2203 N Lois Avenue
Suite 500, Stop 4700
Tampa FL 33607-2384

Alan C. Dixon
C/O Castro & Co., LLC
121 S Orange Avenue, 15th Floor
Orlando, FL 32801

Date:
February 22, 2019
Taxpayer ID number (last 4 digits):
7587
Form:
1040
Tax period(s):
December 31, 2015
Response due date:
March 22, 2019
Person to contact:
Anton Pukhalenko
Contact hours:
9:30 AM - 6:00 PM
Contact telephone number:
(813) 367-8030
Contact fax number:
(888) 254-8765
Employee ID number:
1000815522

Dear Alan C. Dixon:

Your federal return for the period(s) shown above was selected for examination.

What you need to do

Please call me on or before the response date listed at the top of this letter. You may contact me at the telephone number and times provided above.

What we will discuss

During our telephone conversation, we will discuss:

- Items on your return that I will be examining.
- Types of documents I will ask you to provide.
- The examination process.
- Any concerns or questions you may have.
- The date, time and agenda for our first meeting.

The issues listed below are the preliminary items identified for examination. During the course of the examination, it may be necessary to add or reduce the list of items. If this should occur, I will advise you of the change.

- | | | |
|----------------|----------------------|---|
| • Dividends | • Foreign Tax Credit | • |
| • Capital Gain | • Business Income | • |
| • Other Income | • Interest Income | • |

Someone may represent you

You may have someone represent you during any part of this examination. If you decide you want representation, the representative you authorize will need a completed Form(s) 2848, *Power of Attorney and Declaration of Representative*, before we can discuss any of your tax matters.

If you choose to have someone represent you, please provide a completed Form 2848 by our first appointment. You can mail or fax the form to me or have your representative provide it at the first appointment, if you won't be present. You can obtain Form 2848 from our office, from our web site, www.irs.gov or by calling (800) 829-3676.

If you filed a joint return, you and your spouse may attend the examination. If you and/or your spouse choose not to attend with your representative, you must provide completed Form(s) 2848. You should provide a separate Form 2848 for each spouse if you filed jointly even if you use the same representative.

Your rights as a taxpayer

We have enclosed Publication 1, *Your Rights as a Taxpayer* and Notice 609, *Privacy Act Notice*. The Declaration of Taxpayer Rights found in Publication 1 discusses general rules and procedures we follow in examinations. It explains what happens before, during, and after an examination, and provides additional sources of information.

A video presentation, "Your Guide to an IRS Audit," is available at <http://www.irsvideos.gov/audit>. The video explains the examination process and will assist you in preparing for your audit.

Thank you for your cooperation and I look forward to hearing from you on or before the response date provided above.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Anton Pukhalenko', is written over a circular blue ink stamp or watermark.

Anton Pukhalenko
Revenue Agent

Enclosures:
Publication 1
Notice 609

Exhibit B
2015 Australian Income Tax Return for Dixon Advisory Group

2015 Company tax return
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 100017101EC

Signature: _____

Company tax return**2015**

_____ to _____
 Or specify period if part year or approved substitute period.

! Notes to help you prepare this tax return are in the *Company tax return instructions 2015* (the instructions), available from the ATO.

WHEN COMPLETING THIS RETURN

- Print clearly, using a black pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T _____

- Place **X** in all applicable boxes.

Company information

Tax file number (TFN)

Name of company

Dixon Advisory Group Limited

Australian business number (ABN)

73 080 207 076

Previous name of company

If the company name has changed, print the previous name **exactly** as shown on the last tax return lodged and show Australian company number (ACN) or Australian registered body number (ARBN).

ACN ☐
 or
 ARBN ☐

Current postal address

If the address has not changed, print it **exactly** as shown on the last tax return lodged.

C/- Pitcher Partners Sydney Pty Ltd

GPO Box 1615

Suburb/town

SYDNEY

State/territory

NSW

Postcode

2001

Postal address on previous tax return

If the address has changed, print the previous address **exactly** as shown on the last tax return lodged.

C/- Moore Stephens Sydney Pty Ltd

GPO Box 473

Suburb/town

SYDNEY

State/territory

NSW

Postcode

2001

Business address of main business

Level 15

100 Pacific Highway

Suburb/town

NORTH SYDNEY

State/territory

NSW

Postcode

2060

Final tax returnNo ☒Yes ☐

Sensitive (when completed)

Page 1

2015 Company tax return
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 100017101EC

Signature:

Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number (must be six digits)

Account number

Account name

Dixon Advisory Pty Limited

1 Ultimate holding company name and ABN or country code

ABN

OR

Country code

Immediate holding company name and ABN

ABN

2 Description of main business activity

Superannuation fund management service - on a fee or commission basis

Industry code

B

64190

Percentage of foreign shareholding

A

%

3 Status of company – print ☒ in all applicable boxes.Resident **C1** ☒Non-resident no permanent estab. **C2** ☐Non-resident with permanent estab. **C3** ☐Cooperative **D1** ☐Non-profit **D3** ☐Strata title **D4** ☐Pooled development fund **D5** ☐Limited partnership **D6** ☐Corporate unit trust **D7** ☐Public trading trust **D8** ☐Private **D9** ☒Public **D10** ☐FHSA Trust **D11** ☐Multiple business **E1** ☐Ceased business **E2** ☐Commenced business **E3** ☐Consolidated head company **Z1** ☒Consolidated subsidiary member **Z2** ☐**4 Interposed entity election status**

If the company has an existing election, write the earliest income year specified.

If the company is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2015* for each election.**L** If revoking an interposed entity election, print **R** and complete and attach the *Interposed entity election or revocation 2015*.**5 Taxation of financial arrangements (TOFA)**

Did you make a gain, loss or transitional balancing adjustment from a financial arrangement subject to the TOFA rules?

M Yes ☒No ☐

2015 Company tax return
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 100017101EC

Signature:.....

Company ABN 73 080 207 076

Information statement – To be completed by all companies**6 Calculation of total profit or loss****Income**

Gross payments subject to foreign resident withholding	B	\$		-00
Gross payments where ABN not quoted	A	\$		-00
Other sales of goods and services	C	\$	124,774,263	-00
Gross distribution from partnerships	D	\$		-00 / <input type="checkbox"/>
Gross distribution from trusts	E	\$		-00 / <input type="checkbox"/>
Forestry managed investment scheme income	X	\$		-00
Gross interest	F	\$	985,058	-00
Gross rent and other leasing and hiring income	G	\$		-00
Total dividends	H	\$	950,000	-00
Fringe benefit employee contributions	I	\$		-00
Assessable government industry payments	Q	\$		-00 / <input type="checkbox"/>
Unrealised gains on revaluation of assets to fair value	J	\$	995,852	-00
Income from financial arrangements (TOFA)	K	\$		-00
Other gross income	R	\$	3,080,349	-00 / <input type="checkbox"/>
Total income	S	\$	130,785,522	-00 / <input type="checkbox"/>

2015 Company tax return
Dixon Advisory Group Limited
TFN: 94 644 163

RN: 100017101EC

Signature:.....

6 Calculation of total profit or loss – continued**Expenses**

Complete
and attach
an *International
dealings schedule*
2015.

Do you have a
non-resident
withholding
payment or
reporting
obligation?
See instructions.

Foreign resident withholding expenses	B	\$		-00
Cost of sales	A	\$	0	-00 / <input type="checkbox"/>
Contractor, sub-contractor and commission expenses	C	\$		-00
Superannuation expenses	D	\$	1,911,836	-00
Bad debts	E	\$	6,891	-00
Lease expenses within Australia	F	\$		-00
Lease expenses overseas	I	\$		-00
Rent expenses	H	\$	2,559,502	-00
Interest expenses within Australia	V	\$	98,107	-00
Interest expenses overseas	J	\$		-00
Royalty expenses overseas	U	\$		-00
Royalty expenses within Australia	W	\$		-00
Depreciation expenses	X	\$	1,318,547	-00
Motor vehicle expenses	Y	\$	32,465	-00
Repairs and maintenance	Z	\$	86,517	-00
Unrealised losses on revaluation of assets to fair value	G	\$		-00
Expenses from financial arrangements (TOFA)	L	\$		-00
All other expenses	S	\$	104,358,818	-00
Total expenses	Q	\$	110,372,683	-00 / <input type="checkbox"/>

Total profit or loss

Subtract Total expenses Q from Total income S	T	\$	20,412,839	-00 / <input type="checkbox"/>
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2015 Company tax return
Dixon Advisory Group Limited
TFN: 94 644 163

RN: 100017101EC

Signature:.....

Company ABN 73 080 207 076

7 Reconciliation to taxable income or lossTotal profit or loss amount shown at **T** item 6 **\$** 20,412,839 **-00** / Did you have a CGT event during the year? **G** Yes ☒ No ☐ Answer **Yes** at **G** if the company had an amount of a capital gain from a trust.Have you applied an exemption or rollover? **M** Yes ☐ No ☒ / ☐ CODE**!** Do you need to complete a *Capital gains tax (CGT) schedule 2015*?**Add:** Net capital gain **A** **\$** **-00**Non-deductible exempt income expenditure **U** **\$** **-00**Franking credits **J** **\$** 407,143 **-00**Australian franking credits from a New Zealand company **C** **\$** **-00**TOFA income from financial arrangements not included in item 6 **E** **\$** **-00**Other assessable income **B** **\$** 1,411,045 **-00**Non-deductible expenses **W** **\$** 6,971,751 **-00**Accounting expenditure in item 6 subject to R&D tax incentive **D** **\$** **-00****Subtotal** **\$** 29,202,778 **-00** / **Less:**Complete and attach an *International dealings schedule 2015*.Section 46FA deductions for flow-on dividends **C** **\$** **-00**Deduction for decline in value of depreciating assets **F** **\$** 1,178,552 **-00**Forestry managed investment scheme deduction **U** **\$** **-00**Immediate deduction for capital expenditure **E** **\$** **-00**Deduction for project pool **H** **\$** **-00**Capital works deductions **I** **\$** 135,637 **-00**Section 40-880 deduction **Z** **\$** **-00**Landcare operations and deduction for decline in value of water facility **N** **\$** **-00**Deduction for environmental protection expenses **O** **\$** **-00**Do you need to complete the *International dealings schedule 2015*?Offshore banking unit adjustment **P** **\$** **-00**

2015 Company tax return
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 100017101EC

Signature:.....

Less: – continued

Exempt income	V	\$		·00
Other income not included in assessable income	Q	\$	2,223,656	·00
TOFA deductions from financial arrangements not included in item 6	W	\$		·00
Do you need to complete a <i>Losses schedule 2015</i> ? Other deductible expenses	X	\$	1,158	·00
Tax losses deducted	R	\$		·00
Tax losses transferred in (from or to a foreign bank branch or a PE of a foreign financial entity)	S	\$		·00
Subtraction items subtotal <input checked="" type="checkbox"/> \$ 3,539,003 ·00 / <input type="checkbox"/>				
*Taxable/net income or loss T \$ 25,663,775 ·00 / <input type="checkbox"/> <small>(an amount must be included even if it is zero)</small>				

8 Financial and other information

Functional currency translation rate	N	
Functional currency chosen	O	
Opening stock	A	\$ ·00
Purchases and other costs	S	\$ ·00
Closing stock	B	\$ ·00 / <input type="checkbox"/> <small>CODE</small>
Trading stock election	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Trade debtors	C	\$ 8,020,837 ·00
All current assets	D	\$ 38,910,061 ·00
Total assets	E	\$ 52,809,098 ·00
Trade creditors	F	\$ 1,620,411 ·00
All current liabilities	G	\$ 34,861,624 ·00
Total liabilities	H	\$ 35,768,996 ·00
Total debt	J	\$ 820,095 ·00
Commercial debt forgiveness	K	\$ ·00
Franked dividends paid	J	\$ 19,095,000 ·00
Unfranked dividends paid	K	\$ ·00
Franking account balance	M	\$ 5,040,665 ·00

2015 Company tax return
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 100017101EC

Signature:.....

8 Financial and other information – continued

Excess franking offsets	H	\$	<input type="text" value="0"/>	-00	
Loans to shareholders and their associates	N	\$	<input type="text"/>	-00	CODE <input type="checkbox"/>
Total salary and wage expenses	D	\$	<input type="text" value="30,031,543"/>	-00	CODE <input type="checkbox" value="A"/>
Payments to associated persons	Q	\$	<input type="text" value="9,481,980"/>	-00	
Gross foreign income	G	\$	<input type="text" value="14,128,296"/>	-00	
Net foreign income	R	\$	<input type="text" value="14,128,296"/>	-00	<input type="checkbox"/>
Attributed foreign income	Listed country	B	\$	<input type="text"/>	-00
	Section 404 country	C	\$	<input type="text"/>	-00
	Unlisted country	U	\$	<input type="text"/>	-00
	Transferor trust	V	\$	<input type="text"/>	-00
Total TOFA gains	T	\$	<input type="text" value="985,058"/>	-00	
Total TOFA losses	U	\$	<input type="text"/>	-00	
TOFA transitional balancing adjustment	R	\$	<input type="text"/>	-00	<input type="checkbox"/>
TOFA gains from unrealised movements in the value of financial arrangements	S	\$	<input type="text"/>	-00	

Do you need to complete a Losses schedule 2015?

9 Capital allowances**Depreciating assets first deducted in this income year**

Intangible depreciating assets first deducted	A	\$	<input type="text" value="828,253"/>	-00
Other depreciating assets first deducted	B	\$	<input type="text" value="141,559"/>	-00
Have you self-assessed the effective life of any of these assets?	C	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		

For all depreciating assets

Did you recalculate the effective life for any of your assets this income year?	D	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
Total adjustable values at end of Income year	E	\$	<input type="text" value="6,127,403"/>	-00
Assessable balancing adjustments on the disposal of intangible depreciating assets	F	\$	<input type="text"/>	-00
Deductible balancing adjustments on the disposal of intangible depreciating assets	G	\$	<input type="text"/>	-00
Termination value of intangible depreciating assets	H	\$	<input type="text"/>	-00
Termination value of other depreciating assets	I	\$	<input type="text" value="106,971"/>	-00

For entities connected with mining operations, exploration or prospecting

Total mining capital expenditure and/or transport capital that you allocated to a project pool and for which you can claim a deduction this income year	J	\$	<input type="text"/>	-00
Total deduction for decline in value of intangible depreciating assets used in exploration or prospecting	K	\$	<input type="text"/>	-00
Total deduction for decline in value of other depreciating assets used in exploration or prospecting	L	\$	<input type="text"/>	-00

2015 Company tax return
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 100017101EC

Signature:.....

10 Small business entity simplified depreciation	Deduction for certain assets	A	\$	<input type="text"/>	·00
	Deduction for general small business pool	B	\$	<input type="text"/>	·00

11 Consolidation deductions relating to rights to future income, consumable stores and work in progress	Pre rules deductions	D	\$	<input type="text"/>	·00
	Interim rules deductions	E	\$	<input type="text"/>	·00
	Prospective rules deductions	F	\$	<input type="text"/>	·00

12 National rental affordability scheme	National rental affordability scheme tax offset entitlement	J	\$	<input type="text"/>
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13 Losses information						
<div style="border: 1px solid black; padding: 5px;"> Complete and attach a <i>Consolidated groups losses schedule 2015</i> or a <i>Losses schedule 2015</i>, as applicable, if the sum of U and V is greater than \$100,000. Refer to the applicable schedule instructions for full details of who must complete the schedule. </div>		Tax losses carried forward to later income years	U	\$	<input type="text"/>	·00
		Net capital losses carried forward to later income years	V	\$	<input type="text" value="8,208"/>	·00

14 Personal services income	Does your income include an individual's personal services income?		N	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
	Total amount of PSI included at item 6 income labels	A	\$	<input type="text"/>	·00
	Total amount of deductions against PSI included at item 6 expense labels	B	\$	<input type="text"/>	·00
	Did you satisfy the results test in respect of any individual?	C	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
	Do you hold a personal services business (PSB) determination in respect of any individual?	D	Yes <input type="checkbox"/>	No <input type="checkbox"/>	

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests – print X in the appropriate box(es).

Unrelated clients test E1	<input type="checkbox"/>	Employment test E2	<input type="checkbox"/>	Business premises test E3	<input type="checkbox"/>
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15 Licensed clubs only	Percentage of non-member income	A	<input type="text"/>	%
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2015 Company tax return
Dixon Advisory Group Limited
TFN: 94 644 163

RN: 100017101EC

Signature:.....

16 Life insurance companies and friendly societies only	Complying superannuation/ FHSA class	B	\$	<input type="text"/>	·00
	Net capital gain – complying superannuation/FHSA class	C	\$	<input type="text"/>	·00
	Net capital gain – ordinary class	D	\$	<input type="text"/>	·00
	Assessable contributions	E	\$	<input type="text"/>	·00
	Fees and charges	F	\$	<input type="text"/>	·00

17 First home saver account (FHSA) providers only	Amounts credited to FHSAs	L	\$	<input type="text"/>	·00
	Fees and charges applied to FHSAs	M	\$	<input type="text"/>	·00
	Net amounts credited to FHSAs	N	\$	<input type="text"/>	·00

18 Pooled development funds	Small and medium sized enterprises income	G	\$	<input type="text"/>	·00
	Unregulated investment income	H	\$	<input type="text"/>	·00

19 Retirement savings accounts (RSAs) providers only	No-TFN contributions income	U	\$	<input type="text"/>	·00
				<i>(an amount must be included even if it is zero)</i>	
	Income tax payable on no-TFN contributions income	X	\$	<input type="text"/>	
				<i>(an amount must be included even if it is zero)</i>	
	Net taxable income from RSAs	V	\$	<input type="text"/>	·00

20 Foreign income tax offset	Foreign income tax offset	J	\$	<input type="text"/>
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21 Research and development tax incentive**Non-refundable R&D tax offset**

Include total amounts from
labels **A** and **B** in calculation
statement at label **D**
– *Non-refundable carry
forward tax offsets*

Non-refundable R&D tax offset	A	\$	<input type="text"/>
Non-refundable R&D tax offset carried forward from previous year	B	\$	<input type="text"/>
Non-refundable R&D tax offset to be utilised in current year	C	\$	<input type="text"/>
Non-refundable R&D tax offset carried forward to next year	D	\$	<input type="text"/>

*(A plus B less C)***Refundable R&D tax offset**

Include amount in calculation
statement at label **E** –
Refundable tax offsets

Refundable R&D tax offset	U	\$	<input type="text"/>
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If you have completed labels **A** or **U** a *Research and development tax incentive schedule 2015* is required to be completed and lodged with your Company tax return.

Feedstock adjustment

Feedstock adjustment – additional assessable income	W	\$	<input type="text"/>
			<i>(include this amount at item 7B – Other assessable income)</i>

22 Internet trading	Did you sell any goods or services using the internet?	Q	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
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23 Reportable tax position	Are you required to lodge a reportable tax position schedule?	B	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
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If you answered **Yes** at **B** complete and attach a *Reportable tax position schedule 2015*.

2015 Company tax return
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 100017101EC

Signature:.....

Overseas transactions or interests/thin capitalisation

– the following questions must be answered.

If you answer **Yes** at item **25**, **26** or **27** complete and attach an *International dealings schedule 2015*.

International related party dealings/transfer pricing

24 Did you have any transactions or dealings with international related parties (irrespective of whether they were on revenue or capital account)? Such transactions or dealings include the transfer of tangible or intangible property and any new or existing financial arrangements. **X** Yes ☒ No ☐

25 Was the aggregate amount of the transactions or dealings with international related parties (including the value of property transferred or the balance outstanding on any loans) greater than \$2 million? **Y** Yes ☒ No ☐

26 Overseas interests

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust?

Z Yes ☒ No ☐

27 Thin capitalisation

Did the thin capitalisation provisions affect you?

O Yes ☐ No ☒

28 Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property OR

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

I Yes ☐ No ☒

2015 Company tax return
Dixon Advisory Group Limited
TFN: 94 644 163

RN: 100017101EC

Signature:.....

Calculation statement

***Important:** Item 7 label T and labels A, T1, T5 and I of the calculation statement are mandatory. If you leave these labels blank, you will have specified a zero amount.

Please refer to the *Company tax return instructions 2015* on how to complete the calculation statement.

*Taxable or net income **A** \$ 25,663,775 **·00**
(an amount must be included even if it is zero)

*Tax on taxable or net income **T1** \$ 7,699,132.50
(an amount must be included even if it is zero)

R&D recoupment tax **M** \$

Gross tax **B** \$ 7,699,132.50
(T1 plus M)

Non-refundable non-carry forward tax offsets **C** \$ 407,143.00

Subtotal 1 **T2** \$ 7,291,989.50
(B less C – cannot be less than zero)

Non-refundable carry forward tax offsets **D** \$

Subtotal 2 **T3** \$ 7,291,989.50
(T2 less D – cannot be less than zero)

Refundable tax offsets **E** \$

Subtotal 3 **T4** \$ 7,291,989.50
(T3 less E – cannot be less than zero)

Franking deficit tax offset **F** \$

***TAX PAYABLE T5** \$ 7,291,989.50
(T4 less F – cannot be less than zero, an amount must be included even if it is zero)

Credit for interest on early payments –
amount of interest

H1 \$

Credit for tax withheld – foreign
resident withholding

H2 \$ ·00

Credit for tax withheld where
ABN is not quoted

H3 \$ ·00

Tax withheld from interest or investments

H4 \$

Credit for TFN amounts withheld from
payments from closely held trusts

H5 \$

Other credits

H7 \$

Section 102AAM interest charge

G \$

Eligible credits

H \$

(Add H1, H2, H3, H4, H5 and H7)

*Tax offset refunds

(Remainder of refundable tax offsets)

I \$ 0.00

(unused amount from label E – an amount must be included even if it is zero)

PAYG instalments raised

K \$ 3,775,163.00

AMOUNT DUE OR REFUNDABLE S

A positive amount at **S** is what you owe,
while a negative amount is refundable to you.

S \$ 3,516,826.50

(T5 plus G less H less I less K)

2015 Company tax return
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 100017101EC

Signature:.....

Declarations

Tax agent's declaration:

I, **Pitcher Partners Sydney Pty Ltd**

declare that this tax return has been prepared in accordance with information provided by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge this tax return.

Agent's signature



Client's reference

3475

Date



Contact name

Jason Yao

Agent's phone number (include area code)

02 82367700

Agent's reference number

14816 007

PUBLIC OFFICER'S DECLARATION

Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

This declaration must be signed by the public officer.


Privacy

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

DECLARATION:

I declare that the information on this tax return, all attached schedules and any additional documents is true and correct.

Public officer's signature



Date

11/1/16

Public officer's name

Tristan O'Connell

Daytime contact number (include area code)

0294323036

Hours taken to prepare and complete this tax return **J**



2015 International dealings schedule
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 100017101ID

Signature:

International dealings schedule

2015**WHEN COMPLETING THIS FORM**

- Print clearly in BLOCK LETTERS using a black pen only.

S M I T H S T

- Place ☒ in ALL applicable boxes.

HOW TO COMPLETE THIS FORM

For explanations and instructions on how to complete this schedule, refer to the *International dealings schedule – instructions 2015*, available from our website at ato.gov.au

1 This schedule forms part of the tax return of:

Name of entity

Dixon Advisory Group Limited

Tax file number 94 644 163

Australian business number (ABN) 73 080 207 076

Section A: International related party dealings**2 Is the total of your international related party dealings over \$2 million?**

A No ☐ Go to question 17 Yes ☒

3 Did you have dealings with international related parties, apart from the dealings with related parties located in specified countries?

A No ☐ Yes ☒ Provide the following information for the three countries with the highest dollar value of related party dealings.

Foreign country	Activity code	Expenditure	Revenue
B USA	C 3	D \$ 14,128,296	E \$ 14,128,296
	C 1	D \$ 1,443,098	E \$ 1,443,098
	C 4	D \$ 518,504	E \$ 518,504
All other amounts		F \$	G \$
H	I	J \$	K \$
	I	J \$	K \$
	I	J \$	K \$
All other amounts		L \$	M \$
N	O	P \$	Q \$
	O	P \$	Q \$
	O	P \$	Q \$
All other amounts		R \$	S \$

2015 International dealings schedule

RN: 1000171011D

Dixon Advisory Group Limited

TFN: 94 644 163

Signature:.....

8 Did you have any service arrangements with international related parties?A No ☐ Yes ☒ Provide the following information**8a Treasury related services**

Expenditure

C \$ -00

Revenue

D \$ -00

Main pricing methodology

Percentage of dealings with documentation code

E F **8b Management and administration services**

Expenditure

C \$ -00

Revenue

D \$ 1,443,098 -00

Main pricing methodology

Percentage of dealings with documentation code

E 05F 6**8c Insurance**

Expenditure

C \$ -00

Revenue

D \$ -00

Main pricing methodology

Percentage of dealings with documentation code

E F **8d Reinsurance**

Expenditure

C \$ -00

Revenue

D \$ -00

Main pricing methodology

Percentage of dealings with documentation code

E F **8e Research and development**

Expenditure

C \$ -00

Revenue

D \$ -00

Main pricing methodology

Percentage of dealings with documentation code

E F **8f Sales and marketing services**

Expenditure

C \$ -00

Revenue

D \$ -00

Main pricing methodology

Percentage of dealings with documentation code

E F **8g Software and information technology services**

Expenditure

C \$ -00

Revenue

D \$ -00

Main pricing methodology

Percentage of dealings with documentation code

E F **8h Technical services**

Expenditure

C \$ -00

Revenue

D \$ -00

Main pricing methodology

Percentage of dealings with documentation code

E F **8i Logistics**

Expenditure

C \$ -00

Revenue

D \$ -00

Main pricing methodology

Percentage of dealings with documentation code

E F **8j Asset management**

Expenditure

C \$ -00

Revenue

D \$ 14,128,296 -00

Main pricing methodology

Percentage of dealings with documentation code

E 11F 6**8k Other services (specify in label H below)**

Expenditure

C \$ -00

Revenue

D \$ -00

Main pricing methodology

Percentage of dealings with documentation code

E F

Description

H

--

Sensitive (when completed)

2015 International dealings schedule:

RN: 1000171011D

Dixon Advisory Group Limited

TFN: 94 644 163

Signature:.....

9 Did you have any derivative transactions with international related parties?A No ☒ Yes ☐ Provide the following information**9a Derivatives**

Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	-00 D \$	<input type="text"/>	E <input type="text"/>	F <input type="text"/>

9b Principal derivative types

Derivative code	Derivative code	Derivative code
G1 <input type="text"/>	G2 <input type="text"/>	G3 <input type="text"/>

9c Did you engage in the trading of derivatives globally through a trading structure in which you shared global profits from these activities with international related parties?H No ☐ Yes ☐**10 Did you enter into any debt factoring or securitisation arrangements with international related parties?**A No ☒ Yes ☐ Provide the following information**10a Debt factoring**

Book value		Consideration		Main pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	-00 D \$	<input type="text"/>	E <input type="text"/>	F <input type="text"/>

10b Securitisation

Book value		Consideration		Main pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	-00 D \$	<input type="text"/>	E <input type="text"/>	F <input type="text"/>

11 Did you have any dealings of a financial nature other than those listed in Questions 9 and 10 with international related parties?A No ☐ Yes ☒ Provide the following information

Interest bearing loans – Average balance		Interest free loans – Average balance	
11a Amounts borrowed	I \$ <input type="text"/>	-00 K \$	<input type="text"/> 691,646 -00

11b Amounts loaned	I \$ <input type="text"/> 6,318,621 -00	K \$	<input type="text"/> 31,539 -00
--------------------	---	------	---------------------------------

11c Interest

Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	-00 D \$	<input type="text"/> 518,504 -00	E 03	F 6

11d Guarantees

Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	-00 D \$	<input type="text"/>	E <input type="text"/>	F <input type="text"/>

11e Insurance

Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	-00 D \$	<input type="text"/>	E <input type="text"/>	F <input type="text"/>

11f Reinsurance

Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	-00 D \$	<input type="text"/>	E <input type="text"/>	F <input type="text"/>

11g Other financial dealings (specify in label H below)

Expenditure		Revenue		Main pricing methodology	Percentage of dealings with documentation code
C \$	<input type="text"/>	-00 D \$	<input type="text"/>	E <input type="text"/>	F <input type="text"/>

Description

H

--

2015 International dealings schedule

RN: 1000171011D

Dixon Advisory Group Limited

TFN: 94 644 163

Signature:.....

12 Did you have any other international related party dealings of a revenue nature not reported at questions 5 to 11?A No ☒ Yes ☐ Provide the following information

Other (specify in label H below)

Expenditure		Revenue		Main pricing methodology		Percentage of dealings with documentation code	
C \$	<input type="text"/>	-00	D \$	<input type="text"/>	-00	E <input type="text"/>	F <input type="text"/>
Description							
H <input type="text"/>							

13 Did you dispose of or acquire any tangible/intangible property of a non-revenue (capital) nature to or from international related parties not reported at questions 5 to 11?A No ☒ Yes ☐ Provide the following information**13a Tangible property**

Consideration paid		Consideration received		Main capital asset pricing methodology		Percentage of dealings with documentation code	
C \$	<input type="text"/>	-00	D \$	<input type="text"/>	-00	G <input type="text"/>	F <input type="text"/>

13b Intangible property

Consideration paid		Consideration received		Main capital asset pricing methodology		Percentage of dealings with documentation code	
C \$	<input type="text"/>	-00	D \$	<input type="text"/>	-00	G <input type="text"/>	F <input type="text"/>

14 Did you provide any of the following for no payment or a non-monetary payment, or receive any of the following for a non-monetary payment to/from an international related party?

- services
- assets
- liabilities
- property – tangible or intangible (eg. intellectual property)
- processes
- rights or obligations.

A No ☒ Yes ☐ Provide the following information (where applicable)

	Capital		Revenue	
	Foreign country	Nature of item	Foreign country	Nature of item
14a No payment	B <input type="text"/>	C <input type="text"/>	D <input type="text"/>	E <input type="text"/>
14b Non-monetary payment	B <input type="text"/>	C <input type="text"/>	D <input type="text"/>	E <input type="text"/>

15 Did you provide or receive share-based employee remuneration to or from an international related party?A No ☒ Yes ☐ Provide the following information for any international related party recharge amounts you provided or received as part of those arrangements.

Recharge amounts		Deductions		Income	
C \$	<input type="text"/>	-00	D \$	<input type="text"/>	-00

16 Were you a party to a cost contribution arrangement for developing, producing or obtaining assets or rights with an international related party?A No ☒ Yes ☐

2015 International dealings schedule

RN: 100017101ID

Dixon Advisory Group Limited

TFN: 94 644 163

Signature:.....

17 Did a restructuring event(s) occur in the current year involving international related parties or your branch operations?**A** No ☒ Go to question 17b Yes ☐**17a Provide the following information for the three most material restructuring event(s) involving international related parties or your branch operations.***Restructuring event 1*

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C <input type="checkbox"/>	D <input type="checkbox"/>	E <input type="checkbox"/>	G <input type="checkbox"/>	F <input type="checkbox"/>

Description

H

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No ☐ Yes ☐*Restructuring event 2*

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C <input type="checkbox"/>	D <input type="checkbox"/>	E <input type="checkbox"/>	G <input type="checkbox"/>	F <input type="checkbox"/>

Description

H

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No ☐ Yes ☐*Restructuring event 3*

Entity or branch	Capital value	Appendix 7 code	Foreign country	Percentage of dealings with documentation code
C <input type="checkbox"/>	D <input type="checkbox"/>	E <input type="checkbox"/>	G <input type="checkbox"/>	F <input type="checkbox"/>

Description

H

Was there a contemporaneous professional valuation study or transfer pricing analysis of the restructuring event undertaken?

I No ☐ Yes ☐**17b During the last three income years (including the current income year) did you revalue any assets following a restructuring event(s) involving international related parties or your branch operations?****B** No ☒ Yes ☐

2015 International dealings schedule
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 1000171011D

Signature:.....

18 Do you have any branch operations (including Australian branch operations if you are a non-resident)?A No ☒ Yes ☐ Provide the following information

Amounts claimed or returned for your internally recorded dealings with your branch operations

		18a Amounts borrowed		18b Amounts loaned	
Interest bearing loans	Average balance	I \$	<input type="text"/> .00	I \$	<input type="text"/> .00
	Interest	J \$	<input type="text"/> .00	J \$	<input type="text"/> .00
Interest free loans for TR 2005/11	Average balance	K \$	<input type="text"/> .00	K \$	<input type="text"/> .00

18c Internal trading stock transfers	Trading stock purchase costs	I \$	<input type="text"/> .00	Trading stock sales proceeds	J \$	<input type="text"/> .00
---	------------------------------	------	--------------------------	------------------------------	------	--------------------------

18d Amounts claimed or returned for other internally recorded dealings	Amounts claimed	I \$	<input type="text"/> .00	Amounts returned	J \$	<input type="text"/> .00
---	-----------------	------	--------------------------	------------------	------	--------------------------

Description of amounts claimed/returned

L	
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! If you have more than one type of other internally recorded dealings show each type separately. That is, record an Amount claimed and/or an Amount returned, and a Description for each type of other internally recorded dealing. If you are lodging a paper return provide this additional information as an attachment to the Schedule.

Section B: Financial arrangements**19 Did you hold any financing arrangements during the income year where both of the following apply:**

- the arrangement was entered into with international related parties
- the characterisation between debt and equity is different under Division 974 of the *Income Tax Assessment Act 1997* (ITAA 1997) (debt equity rules) from your treatment for accounting purposes.

A No ☒ Yes ☐ Provide the following information

Average quarterly balance of debt interests	Amounts received	B \$	<input type="text"/> .00	Amounts provided	C \$	<input type="text"/> .00
	Average quarterly balance of equity interests	D \$	<input type="text"/> .00	E \$	<input type="text"/> .00	

20 Are you subject to the Taxation of Financial Arrangements rules contained in Division 230 of the ITAA 1997?A No ☐ Yes ☒ Specify which tax timing method elections you have made.

Fair value method	B <input type="checkbox"/>	Foreign exchange retranslation method – qualifying foreign exchange account(s) election	D <input type="checkbox"/>	Reliance on financial reports method	F <input type="checkbox"/>
Foreign exchange retranslation method – general election	C <input type="checkbox"/>	Hedging financial arrangements method	E <input type="checkbox"/>	No elections made	G <input checked="" type="checkbox"/>

2015 International dealings schedule
Dixon Advisory Group Limited
TFN: 94 644 163

RN: 1000171011D

Signature:.....

Section C: Interests in foreign entities

21 Did you have any interests in controlled foreign companies (CFCs) or controlled foreign trusts (CFTs)?

A No ☐ Go to question 24

Yes ☒ Specify the number of CFCs and CFTs which you had an interest in at the end of your income year.

	Listed countries	Specified countries	Other unlisted countries
Number of CFCs and CFTs	B <input type="text" value="3"/>	C <input type="text" value="0"/>	D <input type="text" value="0"/>

22 Specify the amounts included in your assessable income under the following sections of the *Income Tax Assessment Act 1936* (ITAA 1936).

Section 456 – CFCs attributable income

Listed countries	A \$ <input type="text" value="0"/>	-00
Specified countries	B \$ <input type="text" value="0"/>	-00
Other unlisted countries	C \$ <input type="text" value="0"/>	-00
Total	D \$ <input type="text" value="0"/>	-00

Section 457 – CFCs change of residence

E \$

Section 459A – CFCs / CFTs and interposed Australian entities

F \$

23 Did you have a CFC that was a resident of an unlisted country that provided a benefit (as defined in section 47A of the ITAA 1936), either directly or indirectly, to you or any of your related entities at any time during the income year?

A No ☒ Yes ☐

24 Do you have foreign branch operations or any direct or indirect interests in foreign companies or foreign trusts?

A No ☐ Go to question 27

Yes ☒ Specify the amount of foreign income you derived that is non-assessable under the following sections of the ITAA 1936 or ITAA 1997.

24a Section 23AH – foreign branch income of Australian companies

Listed countries	B \$ <input type="text" value="0"/>	-00
Specified countries	C \$ <input type="text" value="0"/>	-00
Other unlisted countries	D \$ <input type="text" value="0"/>	-00

24d Section 23AJ – non-portfolio dividends from foreign companies

B \$ <input type="text" value="0"/>	-00
C \$ <input type="text" value="0"/>	-00
D \$ <input type="text" value="0"/>	-00

24b Non deductible expenses incurred in deriving section 23AH non-assessable income

E \$

24c Section 23AI – amounts paid out of attributed CFC income

Listed countries	B \$ <input type="text" value="0"/>	-00
Specified countries	C \$ <input type="text" value="0"/>	-00
Other unlisted countries	D \$ <input type="text" value="0"/>	-00

24e Subdivision 768-A – foreign equity distributions on minimum 10% participation interests in foreign companies

B \$ <input type="text" value="0"/>	-00
C \$ <input type="text" value="0"/>	-00
D \$ <input type="text" value="0"/>	-00

2015 International dealings schedule
 Dixon Advisory Group Limited
 TFN: 94 644 163

RN: 100017101ID

Signature:.....

25 Did you have any debt deductions in earning non-assessable non-exempt foreign income (s25-90 or 230-15(3))?

A No ☒ Yes ☐ Specify the total amount of debt deductions claimed under s25-90 or 230-15(3) ITAA 1997.

Debt deductions in earning non-assessable non-exempt foreign income claimed under s25-90 or 230-15(3) B \$.00

26 Did you have any capital gains tax (CGT) events in relation to your interest in a foreign company?

A No ☒ Yes ☐ Specify the total amount of the capital gains/losses made in respect of interests in foreign companies and the amounts of any reductions made pursuant to subdivision 768-G of the ITAA 1997.

Capital gain amounts B \$.00

Capital gain reductions C \$.00

Capital loss amounts D \$.00

Capital loss reductions E \$.00

27 During the last three income years (including the current income year) did you directly or indirectly transfer property, money or services to a non-resident trust, where that non-resident trust was still in existence during that income year?

A No ☒ Yes ☐ Provide the following information for the three transfers with the highest dollar value.

	Transfer amount	Appendix 8 exemption code
Transfer 1	B \$ <input type="text"/> .00	C <input type="checkbox"/>
Transfer 2	B \$ <input type="text"/> .00	C <input type="checkbox"/>
Transfer 3	B \$ <input type="text"/> .00	C <input type="checkbox"/>

28 Were you a beneficiary of a non-resident trust or did you have an interest in, or an entitlement to acquire an interest in, either the income or capital of a non-resident trust during the income year?

A No ☒ Yes ☐

29 Were you a partner in a foreign hybrid limited partnership (FHLP) or shareholder in a foreign hybrid company (FHC)?

A No ☐ Yes ☒ Provide the following information

Number of FHLPs or FHCs you had an interest in B 4

Total amount of your share of net income/profit C \$ 0 .00

Section D: Thin capitalisation

30 Did the thin capitalisation rules affect you?

A No ☒ Go to question 40 Yes ☐

31 Has an Australian resident company elected under subdivision 820-FB of the ITAA 1997 to treat your qualifying Australian branch operations as part of a consolidated group, MEC group or a single company for thin capitalisation purposes?

A No ☐ Yes ☐ Provide the ABN of the entity making that election, then go to question 40.

Australian business number (ABN) B Go to question 40

32 What was your entity type at the end of the income year?

A Code

33 Did you change your entity status from 'general' to 'financial' during the income year?

A No ☐ Yes ☐

Sensitive (when completed)

2015 International dealings schedule

RN: 1000171011D

Dixon Advisory Group Limited

TFN: 94 644 163

Signature:.....

34 What method did you use to calculate your average values?A Code ☐**35 General information – to be completed by all thin capitalisation entities**Debt deductions A \$.00Debt deductions on debt from related non-residents B \$.00Amount of debt deduction disallowed C \$.00Adjusted average debt D \$.00**36 Were you an authorised deposit taking institution (ADI) for the income year?**

Answer 'Yes' if you entered code 7 or 8 at Question 32 label A.

A No ☐ Yes ☐ Provide the following information where applicable**All ADI entities**

(Adjusted) average equity capital

B \$.00

Safe harbour capital amount

C \$.00

Equity capital shortfall amount

D \$.00**Outward investing ADI**

Average value of risk weighted assets

E \$.00

Equity capital attributable to overseas permanent establishment(s)

F \$.00**Outward investing ADI – continued**

Average value of risk weighted assets attributable to overseas permanent establishment(s)

G \$.00

Average value of controlled foreign entity equity

H \$.00

Tier 1 prudential capital deductions

I \$.00**Inward investing ADI**

Average of risk weighted assets attributable to Australian permanent establishment(s)

J \$.00

Average value of donation capital

K \$.00**37 Were you a non-authorised deposit taking institution (non-ADI) for the income year?**

Answer 'Yes' if you entered code 1, 2, 3, 4, 5, 6, 9 or 10 at question 32, label A.

A No ☐ Yes ☐ Provide the following information where applicable**All non-ADI entities**

Average value of assets

B \$.00

Asset revaluation amount for thin capitalisation purposes

C \$.00

Safe harbour debt amount

D \$.00

Excess debt amount

E \$.00

Average value of non-debt liabilities

F \$.00

Average value of associate entity debt

G \$.00

Average value of associate entity equity

H \$.00**All non-ADI entities – continued**

Average value of associate entity excess amount

I \$.00

Average value of excluded equity interests

J \$.00**Financial entity**

Average zero capital amount

K \$.00

Average on-lent amount

L \$.00**Outward investing entity**

Average value of controlled foreign entity equity

M \$.00

Average value of controlled foreign entity debt

N \$.00**38 Did you rely on arm's length tests?**A No ☐ Yes ☐ Provide your arm's length debt (non-ADI) or capital (ADI) amountB \$.00

2015 International dealings schedule
Dixon Advisory Group Limited
TFN: 94 644 163

RN: 100017101ID

Signature:.....

39 Did you rely on worldwide gearing debt/capital tests?

A No ☐ Yes ☐ Provide the following information where applicable

ADI

Worldwide group capital ratio

B

Worldwide capital amount

C \$ -00**Non-ADI**

Worldwide debt

D \$ -00

Worldwide equity

E \$ -00

Worldwide gearing debt amount

F \$ -00

Statement worldwide assets

G \$ -00

Average Australian assets

H \$ -00**Section E: Financial Services Entities****40 Are you a foreign bank or other qualifying financial entity that has not elected out of Part IIIB of the ITAA 1936?**

A No ☒ Yes ☐ Provide the following information

Average quarterly notional amount taken to be borrowed under section 160ZZZ

B \$ -00

Notional amount of interest taken to be paid under section 160ZZZA (excluding amounts attributable to OB activities of offshore banking units (OBUs))

C \$ -00

Notional amount of interest taken to be paid under section 160ZZZA attributable to OB activities of OBUs

D \$ -00

Amount of section 160ZZZJ withholding tax paid on notional interest amount

E \$ -00**41 Were you an offshore banking unit (OBU) or the head company of a consolidated group that included an OBU?**

A No ☒ Yes ☐ Provide the following information

41a Borrowing

Assessable OB income

B \$ -00

Net OB income/loss

C \$ -00 /

Assessable OB income from related parties

D \$ -00**41b Lending**

Assessable OB income

B \$ -00

Net OB income/loss

C \$ -00 /

Assessable OB income from related parties

D \$ -00**41c Guarantee-type**

Assessable OB income

B \$ -00

Net OB income/loss

C \$ -00 /

Assessable OB income from related parties

D \$ -00**41d Trading**

Assessable OB income

B \$ -00

Net OB income/loss

C \$ -00 /

Assessable OB income from related parties

D \$ -00

2015 International dealings schedule

RN: 100017101ID

Dixon Advisory Group Limited

TFN: 94 644 163

Signature:.....

41 Were you an offshore banking unit (OBU) or the head company of a consolidated group that included an OBU? – continued**41e Eligible contract**

Assessable OB income

B \$ -00

Net OB income/loss

C \$ -00 / ☐

Assessable OB income from related parties

D \$ -00**41f Investment**

Assessable OB income

B \$ -00

Net OB income/loss

C \$ -00 / ☐

Assessable OB income from related parties

D \$ -00**41g Advisory**

Assessable OB income

B \$ -00

Net OB income/loss

C \$ -00 / ☐

Assessable OB income from related parties

D \$ -00**41h Hedging**

Assessable OB income

B \$ -00

Net OB income/loss

C \$ -00 / ☐

Assessable OB income from related parties

D \$ -00**41i Other – as declared by regulation**

Assessable OB income

B \$ -00

Net OB income/loss

C \$ -00 / ☐

Assessable OB income from related parties

D \$ -00**41j General OB deduction and apportionable OB deductions**C \$ -00**41m Total assessable OB income / less Total OB deductions**

Assessable OB income

B \$ -00

Net OB income/loss

C \$ -00 / ☐

Assessable OB income from related parties

D \$ -00**41n Eligible fraction of foreign income tax on OB income claimed under division 770**E \$ -00

2015 International dealings schedule

RN: 1000171011D

Dixon Advisory Group Limited

TFN: 94 644 163

Signature:.....

Section F: Miscellaneous**42 Did you have a Conduit Foreign Income balance and/or distribute amounts of Conduit Foreign Income during the income year?**A No ☒ Yes ☐ Provide the following information

Balance of conduit foreign income

B \$.00 /

Conduit foreign income distributed during income year

C \$.00**43 Do you have an unfranked non portfolio dividend account (section 46FB ITAA 1936)?**A No ☒ Yes ☐ Provide the following information

Balance of unfranked non-portfolio dividend account at year end

B \$.00 / Code **44 Did you pay amounts of interest exempt from withholding tax during the income year?**A No ☒ Yes ☐ Provide the following information

Interest paid to financial institution exempt from withholding under a DTA

B \$.00

DTA country

C

Section 128F exempt interest paid

D \$.00

Section 128FA exempt interest paid

E \$.00**Section G: Taxpayer's declaration**

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Declaration:

I declare that the information on this form is true and correct.

Signature

Date / /

Contact name

Jason Yao

Daytime contact number (include area code)

0282367700

2015 Company tax return

Name Dixon Advisory Group Limited

TFN 94 644 163

PART A**Electronic Lodgement Declaration (Form C)**

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgement service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

TFN	<input type="text" value="94 644 163"/>	Name	<input type="text" value="Dixon Advisory Group Limited"/>	Year	<input type="text" value="2015"/>
Total Income / Loss	<input type="text" value="\$130,785,522"/>	Reconciliation	<input type="text" value="\$5,250,936"/>		
Total Expenses	<input type="text" value="\$110,372,683"/>	Taxable Income / Loss	<input type="text" value="\$25,663,775"/>		

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

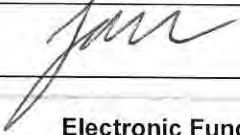
Important:

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration: I declare that:

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature



Date

PART B**Electronic Funds Transfer Consent**

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through the electronic lodgment service ELS.

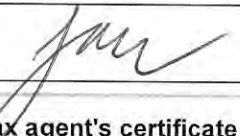
This declaration must be signed by public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Account name	<input type="text" value="Dixon Advisory Pty Limited"/>	Agent's reference number	<input type="text" value="14816 007"/>
BSB	<input type="text" value="082-057"/>	Account number	<input type="text" value="692065066"/>

I authorise the refund to be deposited directly to the specified account

Signature



Date

PART D**Tax agent's certificate (shared facility users only)**

I declare that:

- I have prepared this tax return in accordance with the information supplied by the public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and
- I am authorised by the public officer to lodge this tax return, including any applicable schedules.

Agent's signature



Date

Contact name

Agent's phone number

Agent reference

Client reference

2015 Company tax return

Name Dixon Advisory Group Limited

TFN 94 644 163

Signature _____

Electronic Lodgement Declaration (Form C)

When should this declaration be completed?

Complete this declaration if you would like your tax agent to prepare and lodge your tax return via the Tax Office's electronic lodgment service (ELS).

About this declaration

The declaration is divided into four parts:

PART A (Compulsory) Taxpayer's declaration relating to the ELS component of lodgment of a tax return

As your tax return is to be lodged via the ELS, you are required to complete Part A of this declaration. This gives your tax agent the authority to lodge your tax return via the ELS.

PART B (Optional) Taxpayer's consent relating to the electronic funds transfer (EFT) of an anticipated income tax refund

If your anticipated tax refund is to be deposited by EFT to a specific account, you must complete Part B of this declaration. You may nominate the financial account of your choice. (Include only the name of the account on this form. BSB and account number details are to be included on the tax return. If the account is your tax agent's account include the agent reference number.)

PART C (Optional) Taxpayers declaration relating to schedules that are also being transmitted with the return form.

If any schedules are being transmitted with the return form, the tax payer must sign the declaration in relation to the schedule. Schedules not being transmitted are not to be included.

PART D (Compulsory) Tax agent's declaration relating to the taxpayer's authorisation

If the taxpayer has authorised the lodgment of their tax return via the ELS by completing Part A of this declaration, and you (the tax agent) are registered and lodging with the ELS under the shared facility arrangements, you must complete Part C.

Legislation requires that the original declaration be maintained by the taxpayer for a period of five years, penalties may apply for failure to do so.

Exhibit C
2015 Australian Income Correction Summary

DIXON ADVISORY GROUP LIMITED
 AMENDMENT TO 2015 INCOME TAX RETURN
 TAX FILE NUMBER: 94 644 163

ITEM	LABEL	DESCRIPTION	VALUE PER ORIGINAL ITR	VALUE PER AMENDED ITR	DIFFERENCE
7	W	Non-deductible expenses	6,971,751.00	7,256,890.00	285,139.00
7	T	Taxable/net income or loss	25,663,775.00	25,948,914.00	285,139.00
Calculation statement	A	Taxable or net income	25,663,775.00	25,948,914.00	285,139.00
Calculation statement	T1	Tax on taxable or net income	7,699,132.50	7,784,674.20	85,541.70
Calculation statement	B	Gross tax	7,699,132.50	7,784,674.20	85,541.70
Calculation statement	T2	Subtotal 1	7,291,989.50	7,377,531.20	85,541.70
Calculation statement	T3	Subtotal 2	7,291,989.50	7,377,531.20	85,541.70
Calculation statement	T4	Subtotal 3	7,291,989.50	7,377,531.20	85,541.70
Calculation statement	T5	Tax payable	7,291,989.50	7,377,531.20	85,541.70
Calculation statement	S	Amount due or refundable	3,516,826.50	3,602,368.20	85,541.70

Reason: Reimbursement for fitout costs incurred by the client of \$285,139.00 was incorrectly treated on capital account for tax purposes in the preparation of the original income tax return.



Tax Agent Number: 1481 6007

Date: 22 January 2016

Exhibit D

Approved Form SS-4 Recognizing Dixon Advisory Group as a DRE

Form **SS-4**

(Rev. January 2010)

Department of the Treasury
Internal Revenue Service**Application for Employer Identification Number**

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003

EIN

98-1289710

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested Dixon Advisory Group, Pty. Ltd.		3 Executor, administrator, trustee, "care of" name CARE OF: Castro & Co., LLC	
2 Trade name of business (if different from name on line 1)		5a Street address (if different) (Do not enter a P.O. box.) Level 15, 100 Pacific Highway	
4a Mailing address (room, apt., suite no. and street, or P.O. box) c/o Castro & Co., 121 S Orange Ave, Suite 1500		5b City, state, and ZIP code (if foreign, see instructions) North Sydney NSW 2060 AUSTRALIA	
4b City, state, and ZIP code (if foreign, see instructions) Orlando, FL 32801 UNITED STATES OF AMERICA			
6 County and state where principal business is located Foreign - Australia			
7a Name of responsible party Alan Dixon		7b SSN, ITIN, or EIN 7587	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members 50	
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Corporation (enter form number to be filed) ▶ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Other nonprofit organization (specify) ▶ <input type="checkbox"/> Other (specify) ▶		<input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶	
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State Foreign country	
10 Reason for applying (check only one box)			
<input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input checked="" type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Other (specify) ▶		<input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Changed type of organization (specify new type) ▶ <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Created a pension plan (specify type) ▶	
11 Date business started or acquired (month, day, year). See instructions 05 / 30 / 1986		12 Closing month of accounting year June	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>	
Agricultural Household Other			
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year).			
16 Check one box that best describes the principal activity of your business.			
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input checked="" type="checkbox"/> Finance & insurance		<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Other (specify)	
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. Superannuation Administration			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," write previous EIN here ▶			
Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.			
Third Party Designee	Designee's name JOHN ANTHONY CASTRO, J.D., LL.M.		Designee's telephone number (include area code) (202) 792-6600
	Address and ZIP code 1701 PENNSYLVANIA AVENUE NW, SUITE 300, WASHINGTON, DC 20006		Designee's fax number (include area code) (866) 700-7595
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) (202) 792-6600	
Name and title (type or print clearly) ▶ Alan Dixon		Applicant's fax number (include area code) (866) 700-7595	
Signature ▶		Date ▶ 02/08/2016	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16055N

Form **SS-4** (Rev. 1-2010)

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